

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

**01 Beaverhead
0003 Grant Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	65,252.45	64,283.25	0.00	969.20	0.00	0.00
222X Educational Media Services	705.03	705.03	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	7,381.01	7,381.01	0.00	0.00	0.00	0.00
25XX Support Services - Business	3,091.00	0.00	3,091.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	10,890.59	10,890.59	0.00	0.00	0.00	0.00
27XX Student Transportation Services	58,128.58	10,510.58	0.00	47,618.00	0.00	0.00
31XX Food Services	236.30	236.30	0.00	0.00	0.00	0.00
33XX Community Services	514.00	514.00	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	5,296.41	0.00	XXXXXXXXXX	5,296.41	0.00	0.00
62XX Resources Transferred to Other School Districts or	3,220.48	3,220.48	XXXXXXXXXX	0.00	0.00	0.00
Totals	154,715.85	97,741.24	3,091.00	53,883.61	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	154,715.85					
Line A	Preliminary Indirect Cost Rate [C divided by B] 3,091.00/97,741.24		3.16%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

**01 Beaverhead
0005 Dillon Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	3,349,672.11	3,335,783.94	0.00	13,888.17	0.00	0.00
21XX Support Services - Students	38,857.49	38,857.49	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	125,725.93	125,725.93	0.00	0.00	0.00	0.00
222X Educational Media Services	117,212.41	117,212.41	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	95,447.59	95,447.59	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	218,670.64	218,670.64	0.00	0.00	0.00	0.00
25XX Support Services - Business	106,044.19	0.00	106,044.19	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	356,049.62	353,989.83	0.00	2,059.79	0.00	0.00
27XX Student Transportation Services	70,551.07	70,551.07	0.00	0.00	0.00	0.00
31XX Food Services	216,863.26	216,863.26	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	9,536.94	9,536.94	XXXXXXXXXX	0.00	0.00	0.00
Totals	4,704,631.25	4,582,639.10	106,044.19	15,947.96	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	4,704,631.25					
Line A	Preliminary Indirect Cost Rate [C divided by B] 106,044.19/4,582,639.10		2.31%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

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Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

01 Beaverhead
0006 Beaverhead County H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	2,097,281.97	1,905,608.89	0.00	191,673.08	0.00	0.00
21XX Support Services - Students	613.08	613.08	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	4,339.00	4,339.00	0.00	0.00	0.00	0.00
222X Educational Media Services	70,625.90	69,951.51	0.00	674.39	0.00	0.00
23XX Support Services - General Administration	192,300.98	192,300.98	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	134,668.97	134,668.97	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	554,193.57	536,858.57	0.00	17,335.00	0.00	0.00
27XX Student Transportation Services	542,597.00	350,921.49	0.00	191,675.51	0.00	0.00
34XX Extracurricular - Activities	113,926.51	113,926.51	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	190,083.31	190,083.31	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	26,311.12	26,311.12	XXXXXXXXXX	0.00	0.00	0.00
Totals	3,926,941.41	3,525,583.43	0.00	401,357.98	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	3,926,941.41					
Line A	Preliminary Indirect Cost Rate [C divided by B] 0.00/3,525,583.43		0.00%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

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Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

**01 Beaverhead
0007 Wise River Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	83,918.26	83,918.26	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	529.50	529.50	0.00	0.00	0.00	0.00
222X Educational Media Services	342.54	342.54	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	6,048.49	6,048.49	0.00	0.00	0.00	0.00
25XX Support Services - Business	8,225.37	0.00	8,225.37	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	13,681.50	12,581.50	0.00	1,100.00	0.00	0.00
27XX Student Transportation Services	2,844.80	2,844.80	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	3,936.48	3,936.48	XXXXXXXXXX	0.00	0.00	0.00
Totals	119,526.94	110,201.57	8,225.37	1,100.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	119,526.94					
Line A	Preliminary Indirect Cost Rate [C divided by B] 8,225.37/110,201.57		7.46%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

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Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

01 Beaverhead
0009 Lima K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	488,332.20	486,919.86	0.00	1,412.34	0.00	0.00
21XX Support Services - Students	23,426.91	23,426.91	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	24,605.96	24,605.96	0.00	0.00	0.00	0.00
222X Educational Media Services	2,346.81	2,346.81	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	56,948.54	56,948.54	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	41,591.96	41,591.96	0.00	0.00	0.00	0.00
25XX Support Services - Business	30,064.34	1,507.90	28,556.44	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	121,200.18	105,891.54	0.00	15,308.64	0.00	0.00
27XX Student Transportation Services	124,760.16	55,860.16	0.00	68,900.00	0.00	0.00
31XX Food Services	42,929.28	42,490.28	0.00	439.00	0.00	0.00
34XX Extracurricular - Activities	1,417.23	1,417.23	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	40,851.21	40,451.21	0.00	400.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	13,989.36	13,989.36	XXXXXXXXXX	0.00	0.00	0.00
Totals	1,012,464.14	897,447.72	28,556.44	86,459.98	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,012,464.14					
Line A	Preliminary Indirect Cost Rate [C divided by B] 28,556.44/897,447.72		3.18%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

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Schedule A - Restricted Fixed Indirect Cost Rate

With Carry Forward Adjustment

For FY2003-04 Using FY02 Expenditures

01 Beaverhead
0010 Wisdom Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	67,926.15	67,926.15	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	9,382.48	9,382.48	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	15,165.04	15,165.04	0.00	0.00	0.00	0.00
27XX Student Transportation Services	8,020.25	8,020.25	0.00	0.00	0.00	0.00
31XX Food Services	392.00	392.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	3,936.55	3,936.55	XXXXXXXXXX	0.00	0.00	0.00
Totals	104,822.47	104,822.47	0.00	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	104,822.47					
Line A	Preliminary Indirect Cost Rate [C divided by B] 0.00/104,822.47		0.00%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
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Schedule A - Restricted Fixed Indirect Cost Rate

With Carry Forward Adjustment

For FY2003-04 Using FY02 Expenditures

01 Beaverhead
0012 Polaris Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	30,654.09	30,654.09	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	6,300.58	6,300.58	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	3,197.42	3,197.42	0.00	0.00	0.00	0.00
27XX Student Transportation Services	2,375.00	2,375.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	715.74	715.74	XXXXXXXXXX	0.00	0.00	0.00
Totals	43,242.83	43,242.83	0.00	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	43,242.83					
Line A	Preliminary Indirect Cost Rate [C divided by B] 0.00/43,242.83		0.00%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
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Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

**01 Beaverhead
0014 Jackson Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	78,229.62	78,229.62	0.00	0.00	0.00	0.00
222X Educational Media Services	465.98	465.98	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	11,851.07	11,851.07	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	24,364.81	24,364.81	0.00	0.00	0.00	0.00
27XX Student Transportation Services	3,287.70	3,287.70	0.00	0.00	0.00	0.00
31XX Food Services	437.33	437.33	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	4,293.97	4,293.97	XXXXXXXXXX	0.00	0.00	0.00
Totals	122,930.48	122,930.48	0.00	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	122,930.48					
Line A	Preliminary Indirect Cost Rate [C divided by B] 0.00/122,930.48		0.00%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
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Schedule A - Restricted Fixed Indirect Cost Rate

With Carry Forward Adjustment

For FY2003-04 Using FY02 Expenditures

01 Beaverhead
0015 Reichle Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	78,303.18	78,303.18	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	10,864.08	10,864.08	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	13,231.44	13,231.44	0.00	0.00	0.00	0.00
27XX Student Transportation Services	7,510.23	7,510.23	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	4,293.37	4,293.37	XXXXXXXXXX	0.00	0.00	0.00
Totals	114,202.30	114,202.30	0.00	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	114,202.30					
Line A	Preliminary Indirect Cost Rate [C divided by B] 0.00/114,202.30		0.00%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

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